

CITY OF MOORHEAD



PROPOSED 2019 OPERATING & CAPITAL BUDGET

CITY OF MOORHEAD, MINNESOTA PROPOSED 2019 OPERATING & CAPITAL BUDGET

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**Honorable Mayor and City Council
City of Moorhead, Minnesota**

September 24, 2018

Honorable Mayor Williams and Members of the City Council:

In compliance with Section 7.04 of the Charter of the City of Moorhead, I am pleased to submit a *Proposed 2019* Operating and Capital Budget of \$83,755,556 for the fiscal year commencing on January 1, 2019 and ending on December 31, 2019. This budget format is intended to communicate to the Mayor, City Council, and the citizens of Moorhead the overall operations of the City, the services provided, and the funding sources utilized for these programs and activities. Emphasis has been placed on articulating the directives of the Mayor and City Council in the various department and division-level budgets of the City of Moorhead.

The *Proposed 2019* Operating and Capital Budget was developed with the goals and objectives expressed by the Mayor and City Council in strategic planning sessions, and by evaluating anticipated revenues and expenditures for fiscal year 2019.

Budget Process

Each department manages their own operational budget. The department head for each department reviewed their expenses in 2017, 2018, and anticipated needs for 2019. Each department head then submitted “supplemental budget requests” for any additional operational funding needs. The City Manager and Finance Director met with each department director and reviewed their budget in great detail along with their supplemental operating budget requests. The same process was followed for 2019 capital budget requests by department. The City Manager then provided her recommendations to the Mayor and Council in several budget planning sessions which included all elected officials and city department directors. Discussion, input, and direction was given resulting in the preparation of the both the *Proposed 2019 Operating Budget* and the *Proposed 2019 Capital Budget*. The Mayor and City Council’s affirmation of the strategic priorities for the organization was followed by aligning these priorities with projected revenues and anticipated expenditures for 2019. The budget development model focuses on building a foundation from which to begin a multi-year projection, beginning with available revenue sources and maintaining current service levels.

Budget Approval Timeline

The tax levy provisions contained within the *Proposed 2019* Budget will be affirmed or modified by the Mayor and City Council on September 24, 2018, to comply with statutory

requirements to certify the preliminary 2018 tax levy payable 2019 and adopt the *Proposed 2019 Budget* by September 30, 2018. The proposed levy amount, as adopted by the Mayor and City Council on September 24th, may be decreased but not increased at final adoption. The *Proposed 2019 Budget* is not subject to restrictions on subsequent increases. Following this action by the Mayor and City Council, the budget document will move from the *Proposed* to the *Preliminary* stage, and a *Final 2019 Operating and Capital Budget* will be adopted by the elected body before December 28, 2018. Major milestone dates are as follows:

September 24, 2018 City Council Meeting	Adopt <i>Proposed Tax Levy & 2019 Budget</i>
November 26, 2018 City Council Meeting	Truth-In-Taxation Presentation
December 10, 2018 City Council Meeting	Adopt Final Tax Levy & 2019 Budget

2019 Revenues & Expenditures

As in previous years, the primary emphasis in preparing the proposed budget is placed on preserving high-quality services to the citizens of Moorhead while continuing to hold the line on costs. Despite a pattern of growth in the population base of the City over the past decade, limitations on the ability to collect new revenues have periodically been imposed by the State of Minnesota (levy limits) at the same time Local Government Aid (LGA) support has diminished. Local Government Aid revenues in 2019 are only projected to increase \$1,150 and State-imposed levy limits were removed beginning with levy year 2014 which allows the City to capture new construction value in the property tax levy. This ability to capture the City's growth, in terms of both new construction and increased market values, results in over \$700K in new property tax revenue for 2019. However, it should be noted that the City of Moorhead has significant tax exempt properties thus limiting the property tax revenue for new business growth.

The City Manager, Finance Director, and the department and division leaders of the organization have worked in collaboration with the Mayor and Council to recommend a balanced, affordable plan of action for 2019, one that is designed to continue the strong tradition of providing a wide array of high-quality municipal services throughout the calendar year. Discussions with the Mayor and City Council ensure that the *Proposed 2019 Operating and Capital Budget* is aligned with the strategic initiatives, goals, objectives, and direction of the elected officials who are the policy makers for the City of Moorhead.

The City's *Proposed 2019 Budget* includes Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects), covering the major operating departments and functions of the City that rely to some extent on property tax revenues (e.g. police, fire, building codes, parks, engineering, street maintenance, economic development and City administrative programs). The *Proposed 2019 Budget* also includes the City's Enterprise Funds, those funds that are supported by user fees and charges such as Wastewater Treatment, Storm Water, Sanitation, Mosquito Control, Animal Control, Right of Way Maintenance, Forestry, Golf Course, Sports Center, Airport, and Street Light Utility. In addition, the *Proposed 2019*

Budget includes the City's Information Technology, Vehicle, Radio, and Central Maintenance Shop Internal Service Funds.

Proposed 2019 Budget Summary

The City of Moorhead's *Proposed 2019* Operating & Capital Budget total \$83,755,556; a projected increase of \$1,147,156 (1.4%) from the previous year. When looking specifically at the General Fund and Special Revenue Funds, the *Proposed 2019* budget reflects an increase of \$1,910,941 (5.49%) over 2018 levels. Highlights for both revenues and expenditures are as follows:

Projected Revenues

- Local Government Aid (LGA) for 2019 is \$7,181,027, which is an increase of \$1,150 over the 2018 LGA allocation of \$7,179,877.
- Nearly two thirds of the proposed property tax levy increase is attributable to new construction and market value growth in existing properties; 10% for debt service and existing operations; 7% for items increasing beyond the City's control such as funding to the Lake Agassiz Regional Library, quiet zone maintenance and new law enforcement center lease; and 17% for supplemental operating costs under discretion of the City proposed in 2019. The total Proposed 2018 Tax Levy Payable 2019 is \$14,788,234 which is a \$1,095,219 increase over the previous year. The tax levy information is presented in greater detail on page 9.
- The Electric utility transfer to the General Fund is proposed at \$6,850,000, an increase of \$125,000 from 2018 in accordance with the new transfer agreement adopted in 2018. The 2019 budget year is the first year of a five-year agreement governing transfers between the Electric and General Funds.
- Additional municipal state aid in the amount of \$50,000 was allocated to infrastructure repair & maintenance to help accommodate increased public demand.
- There is a proposal to shift the funding of the Economic Development Program Administrator position to the EDA Tax Levy Fund over the next three (3) years. The 2018 EDA Tax Levy Payable 2019 reflects a \$38,000 increase to \$438,000.
- Other permit, fee and penalty revenues were evaluated and adjusted accordingly based on recent trends.
- The only fee increase being proposed is a 3% rate increase to the wastewater treatment fees to avoid a significant increase if phosphorous limits are decreased and to provide for continuing maintenance and upgrades to lift stations.
- There is a proposed 3% fee increase to forestry, however that is being offset by a commensurate fee decrease in mosquito control.
- As a result of the successful sale of tax forfeit lots, special assessment collections have increased, thereby reducing the tax levy needed for existing debt service by approximately \$300K. This helps to offset the \$315K in additional tax levy anticipated for the 2018 bond issue.

- To help fund some of the significant capital needs, 2% is being transferred from city utility funds excluding water.

Projected Expenditures

Supplemental operating budget requests were reviewed by the department heads in coordination with the City Manager and the following changes were supported within the *Proposed 2019 Operating & Capital Budget*. In addition, the department directors were directed by the City Manager to identify budget savings in other areas to help mitigate the property tax effect of these requests.

- There was actually a reduction in the Red River Regional Dispatch Center (RRRDC) cost of services for 2019 in the amount of \$6,927. This reduction is partially offset by an increase in the dispatch software maintenance of \$2,922.
- To accommodate the completion of the new joint law enforcement center in 2018, rental expense payable to Clay County has been increased \$112,500. This amount is partially offset by savings related to potential building repairs and maintenance, utilities, and other services at the old law enforcement center of \$54,500.
- The following increases are based on recommendations from the League of Minnesota Cities Insurance Trust and are primarily non-discretionary in nature:
 - General Liability Insurance – 5%
 - Property Insurance – 5%
 - Auto Insurance – 5%
- Also provided for within the *Proposed 2019 Operating and Capital Budget* is Year 2 implementation of a new classification and compensation study which was completed in 2017, along with a 2.5% wage adjustment which is included in the current agreements with the City's bargaining units. In addition, step increases under the new model are included within the proposed budget.
- As part of the total compensation package, a 10% increase in health insurance benefits has been included in the *Proposed 2019 Budget* to provide some relief to City employees from the significant increase they realized in 2018.
- A 5% rate increase has been included for workers' compensation insurance.
- Included within this proposed budget is the City Manager's initiative to reorganize the Administration and Planning and Neighborhood Services Departments. The reorganization resulted in a net savings of \$20,000 which helped to partially fund the addition of a City Planner position which replaced the unfunded position of Director of Planning and Neighborhood Services.
- To avoid fluctuations in the City Clerk budget every year for elections, a conscious decision was made to fund \$25,000 annually for election costs so that on even numbered years there is \$50,000 available to finance the cost of the election.

- Included within the Information Technology internal service fund budget is funding to support new special assessment software through a consortium of Minnesota local governments called LOGIS.
- Funding is also included to transition all police officers to smart phones to further enhance their capabilities while out in the community.
- An additional \$28K was included within the *Proposed 2019* Budget for annual replacement of wood chips in the City's 41 parks. This provides for a 5-year replacement cycle. Previously this cost was funded using Park Amenities capital funds as available. This helps fulfill the Strategic Plan Objective: To provide safe and well maintained parks. Goal: To develop and implement a vision for parks and public spaces to improve quality of life, ensure a healthy environment and attract residents.


2019 Staffing

In total, the staffing level included in the *Proposed 2019* Operating and Capital Budget has not changed, however, the following reorganization of positions has been reflected. This supports the Strategic Plan Objective: Maintain appropriate staffing levels commensurate with community growth. Goal: Allocate resources to maintain service levels commensurate to community needs and growth.

- City Planner position will replace the Director of Planning and Neighborhood Services.
- Facilities and Fleet Manager position will replace a Technical Office Specialist authorized in the 2018 budget.
- Converted the Community Development Division Manager to a Government Affairs Director position to develop a centralized position to respond to various inquiries and to provide a unified message to citizens.

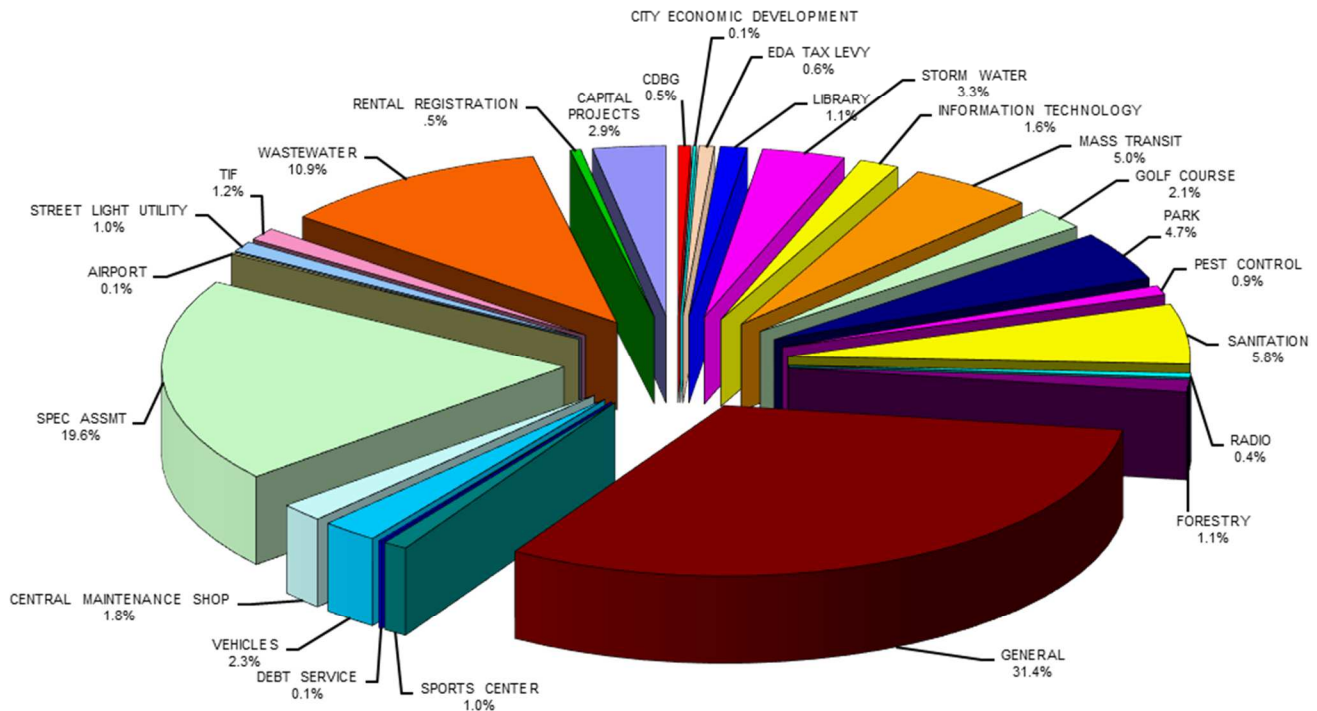
The 2019 Budget planning was done in a very thoughtful, deliberative, communicative way by bringing the Mayor, Council, Department Directors, and Division Heads together for discussion, goal setting and planning. We believe the process was strategic and comprehensive. Thank you to all those who participated, but especially to all those involved.

Respectfully Submitted,



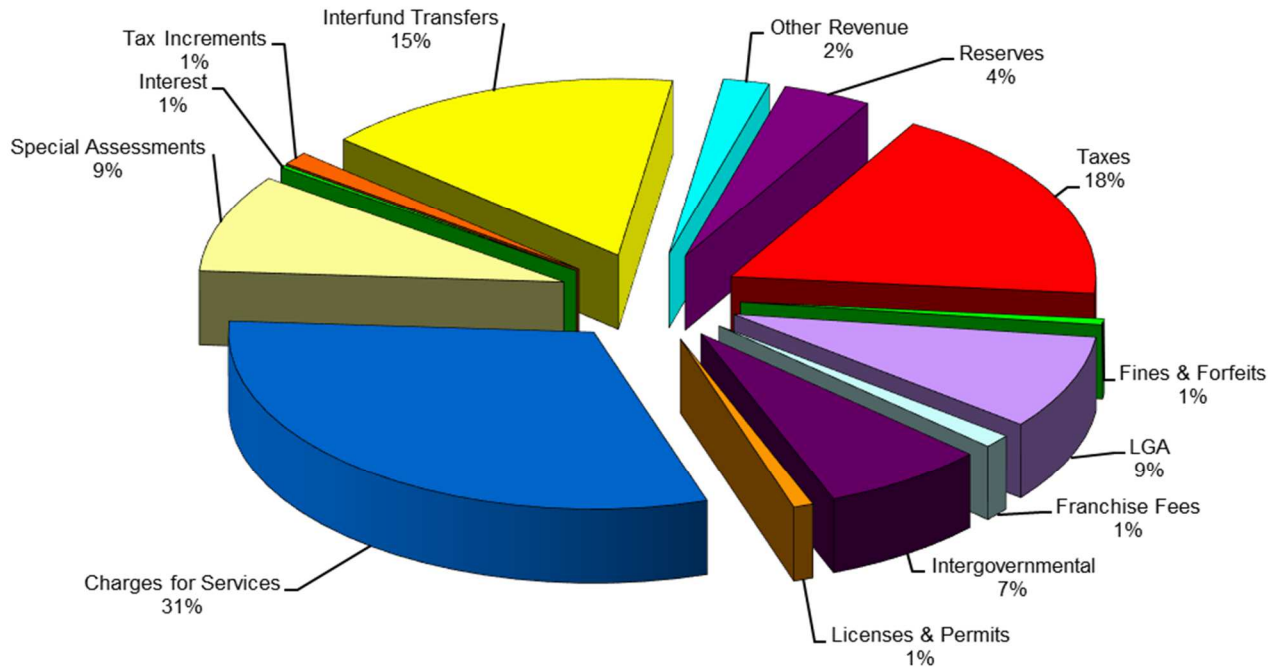
Christina M. Volkers,
City Manager

2019 BUDGET BY FUND



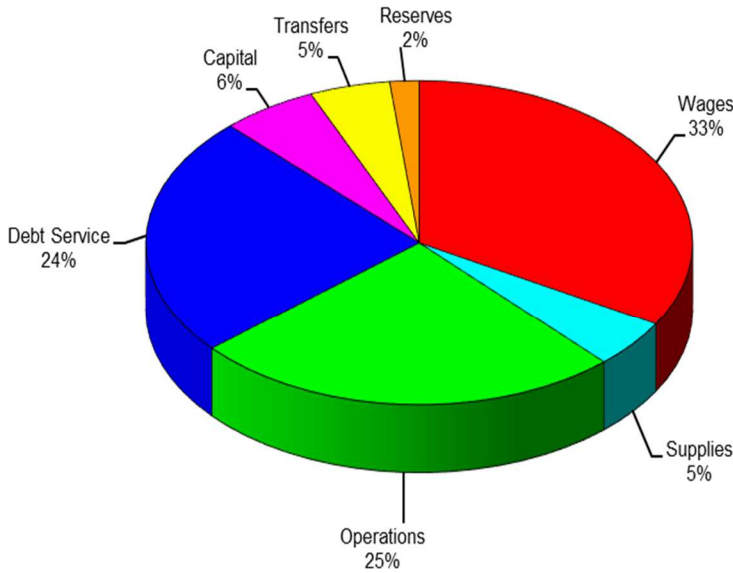
Fund	2018	2019	Increase (Decrease)
CDBG	\$ 428,910	\$ 428,910	\$ -
CITY ECONOMIC DEVELOPMENT	245,676	105,740	(139,936)
EDA TAX LEVY	400,000	514,035	114,035
LIBRARY	889,723	899,578	9,855
STORM WATER	3,317,604	2,796,529	(521,075)
INFORMATION TECHNOLOGY	1,429,098	1,333,590	(95,508)
MASS TRANSIT	3,618,723	4,223,111	604,388
GOLF COURSE	1,892,855	1,785,755	(107,100)
PARK	3,808,061	3,908,337	100,276
PEST CONTROL	699,808	741,613	41,805
SANITATION	4,564,502	4,808,593	244,091
RADIO	341,006	356,548	15,542
FORESTRY	938,399	954,773	16,374
GENERAL	25,053,556	26,300,386	1,246,830
SPORTS CENTER	793,975	814,463	20,488
DEBT SERVICE	172,060	102,060	(70,000)
VEHICLES	1,919,500	1,898,343	(21,157)
CENTRAL MAINTENANCE SHOP	1,389,914	1,489,280	99,366
SPEC ASSMT	16,033,519	16,375,435	341,916
AIRPORT	109,232	107,532	(1,700)
STREET LIGHT UTILITY	815,000	838,440	23,440
TIF	1,167,113	1,010,049	(157,064)
WASTEWATER	10,128,997	9,155,294	(973,703)
RENTAL REGISTRATION	382,169	357,662	(24,507)
CAPITAL PROJECTS	2,069,000	2,449,500	380,500
	<u>\$ 82,608,400</u>	<u>\$ 83,755,556</u>	<u>\$ 1,147,156</u>

2019 PROPOSED BUDGETED REVENUES ALL FUNDS BY FUNDING SOURCE



SOURCE	2019 BUDGET
Taxes	\$15,226,234
Fines & Forfeits	459,500
LGA	7,181,027
Franchise Fees	1,025,000
Intergovernmental	6,063,906
Licenses & Permits	736,970
Charges for Services	25,978,956
Interest	178,752
Special Assessments	7,546,831
Tax Increments	1,010,049
Interfund Transfers	13,364,018
Other Revenue	1,712,713
Reserves	3,271,600
	\$83,755,556

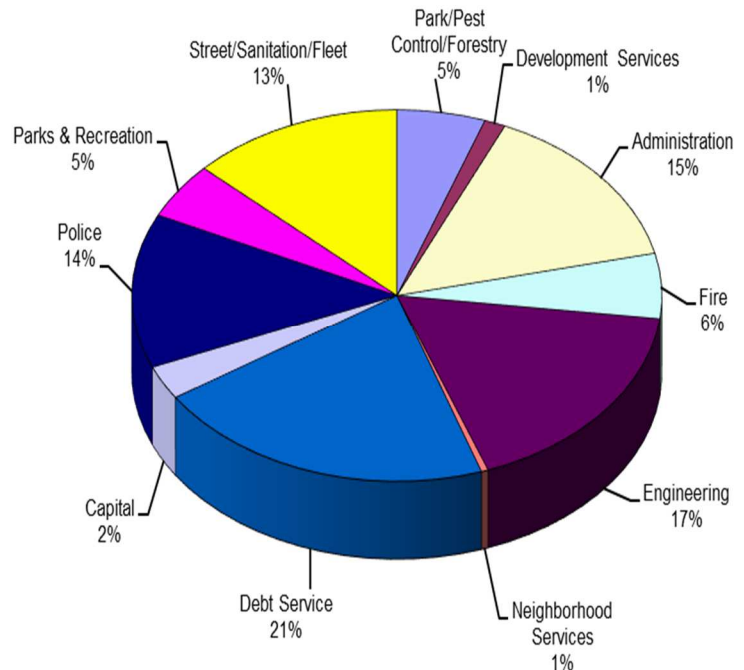
2019 PROPOSED BUDGETED EXPENDITURES ALL FUNDS BY CATEGORY



CATEGORY	2019 BUDGET
Wages	\$ 27,950,710
Supplies	4,045,504
Operations	21,338,506
Debt Service	20,219,578
Capital	4,759,221
Transfers	3,987,018
Reserves	1,455,019
	\$ 83,755,556

2019 PROPOSED BUDGETED EXPENDITURES ALL FUNDS BY FUNCTION

FUNCTION	2019 BUDGET
Park/Pest Control/Forestry	\$ 4,522,986
Development Services	1,077,133
Administration	12,268,782
Fire	4,743,194
Engineering	14,584,398
Neighborhood Services	354,618
Debt Service	17,487,544
Capital	2,449,500
Police	11,301,508
Parks & Recreation	4,085,544
Street/Sanitation/Fleet	10,880,349
	\$ 83,755,556

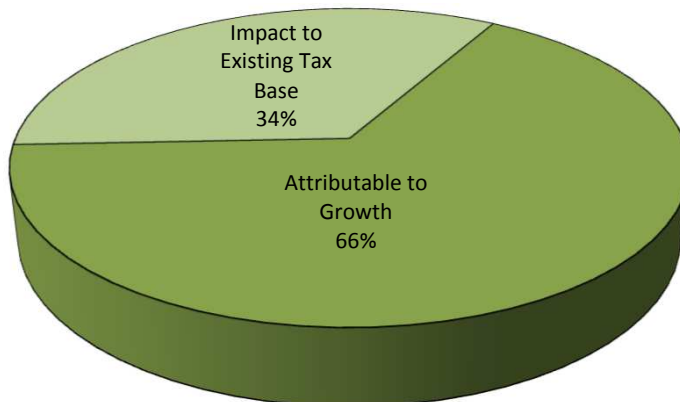


**CITY OF MOORHEAD
2018 TAX LEVY PAYABLE 2019**

2017 Tax Levy Payable 2018		\$ 13,693,015
<u>Increases resulting from growth</u>		
New Construction	\$ 269,140	
Market Value Adjustments	248,060	
Expiring Rebates	210,223	
Expiring Exemptions	91,770	
New Rebates	<u>(95,924)</u>	
		723,269 <u>66%</u>
<u>Increases to existing tax base</u>		
Existing Tax Base for Debt	\$ 15,000	
Existing Tax Base for Operations	\$ 91,380	
Increases Beyond City Control (A)	\$ 81,427	
Supplemental Operating Requests (B)	<u>\$ 184,143</u>	
		<u>371,950</u> <u>34%</u>
2018 Tax Levy Payable 2019		<u><u>\$ 14,788,234</u></u>

Note: This increase does not impact Commercial, Industrial or Apartment property owners. Border Cities legislation caps their property tax liability at 1.6% of Market Value for for taxes payable 2015 which was a decrease from 1.9% in 2014 and 2.3% in 2013 for a 2-year reduction of 30%.

Impact due to Growth



Fund Summaries

General Fund

The General Fund provides for the accounting of general governmental functions related to the City's statutory obligations. Those functions include; street maintenance, engineering, human resources, fire services, police services, city council, city administration, finance, community development, neighborhood services and building codes/inspection.

The sources of revenue for the general fund consist of property taxes, intergovernmental revenues, transfers from enterprise funds, fines and forfeits, franchise fees, and charges for services rendered to citizens and to other city functions.

Expenditures for the general fund operations include; wages and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses of funds. Some capital expenditures may be included.

Fund Summaries

General Fund

Revenues / Sources

Taxes	5,481,623
Franchise Fees	1,025,000
Licenses & Permits	731,920
Local Government Aid	7,181,027
Other Intergovernmental	1,695,891
Charges for Services	831,020
Fines & Forfeits	454,000
Interest	96,498
Other Revenue	313,287
Interfund Transfers	8,490,120

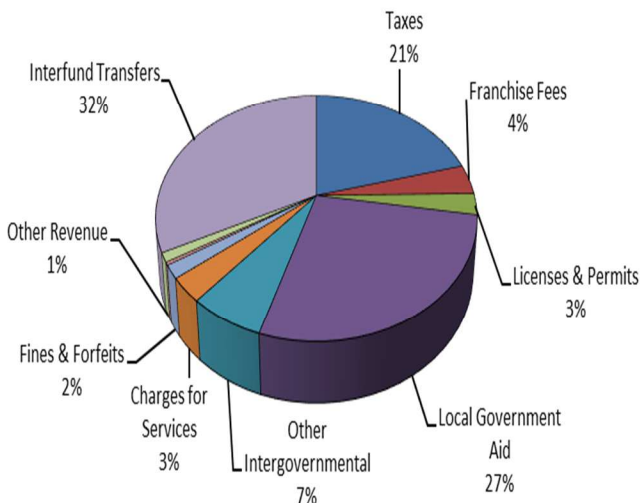
Total Revenues / Sources 26,300,386

Expenditures / Uses

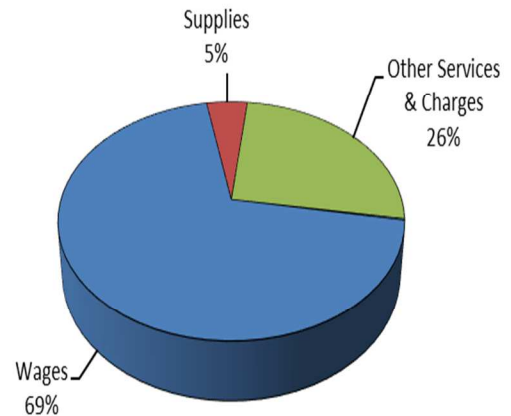
Wages	18,240,354
Supplies	1,194,680
Other Services & Charges	6,770,752
Capital Outlay	1,600
Transfers to Other Funds	50,000
Fund Balance/Equity Reserves	43,000

Total Expenditures / Uses 26,300,386

Revenues / Sources



Expenditures / Uses



Fund Summaries

General Fund			
General Fund Revenues and Other Financing Sources			
	2017 Actual	2018 Budget	2019 Budget
Taxes			
Property Taxes	3,356,240	4,537,368	5,481,623
Franchise Fees	993,555	1,025,000	1,025,000
	<u>4,349,795</u>	<u>5,562,368</u>	<u>6,506,623</u>
Licenses & Permits	<u>882,095</u>	<u>729,970</u>	<u>731,920</u>
Intergovernmental Revenue			
Federal Grants & Aid	90,759	36,084	36,084
State - Local Government Aid	7,136,188	7,179,877	7,181,027
State - Other Grants & Aid	1,552,280	1,287,642	1,393,712
County Grants & Aid	151,473	152,000	152,000
Other Intergovernmental	115,429	114,095	114,095
	<u>9,046,129</u>	<u>8,769,698</u>	<u>8,876,918</u>
Charges for Services			
General Government	252,504	205,240	204,740
Public Safety	204,658	126,280	126,280
Highways & Streets	1,722,743	500,150	500,000
	<u>2,179,905</u>	<u>831,670</u>	<u>831,020</u>
Fines & Forfeits			
Court Fines	255,529	219,600	224,000
Parking Fines	262,107	230,000	230,000
	<u>517,636</u>	<u>449,600</u>	<u>454,000</u>
Miscellaneous			
Interest	73,835	96,498	96,498
Rents	50,497	27,552	146,787
Asset Sales	61,874	55,000	55,000
Other Revenue	102,926	186,000	111,500
	<u>289,132</u>	<u>365,050</u>	<u>409,785</u>
Total Revenues	17,264,692	16,708,356	17,810,266
Transfers from Other Funds			
Electric	6,600,000	6,725,000	6,850,000
Water	448,307	372,000	396,000
Wastewater Treatment	402,668	414,400	424,900
Storm Water	136,007	133,700	139,800
Sanitation	484,307	479,050	498,850
Pest Control	95,198	94,400	93,970
Forestry	43,761	42,900	45,500
Street Light Utility	40,700	40,750	41,100
Municipal Improvement	144,850		
Tax Forfeit Lots		43,000	
Information Technology	21,444		
Total Revenues and Other Financing Sources	<u>25,681,934</u>	<u>25,053,556</u>	<u>26,300,386</u>

*Fund Summaries***General Fund****General Fund Expenditures and Other Financing Uses**

	2017 Actual	2018 Budget	2019 Budget
Elected Officials & Citywide Administration			
Mayor & Council	311,930	291,127	278,102
Programs, Services, Activities	96,659	110,543	110,543
City Manager	337,887	527,084	594,719
Governmental Affairs & Comm.			166,605
City Clerk	131,414	192,144	168,131
Elections & Voters		50,000	25,000
Finance	1,081,086	949,674	991,577
Assessing	430,374	515,495	517,684
Legal	501,606	517,000	522,000
Human Resources	446,526	417,169	464,517
Labor Relations	45,921		
Citywide Employee Training	158		
Self Insurance	34,741	38,000	38,000
Cable Capital Support		43,000	43,000
	3,418,302	3,651,236	3,919,878
Police Department			
Administration	2,557,109	748,298	847,020
Red River Regional Dispatch		898,295	894,320
Support Services	35	949,624	941,724
Community Policing	80,872	86,856	96,781
Tri-College Partnership	4,623	9,000	9,000
Investigative	1,289,577	1,514,114	1,606,597
Patrol	5,025,758	5,483,459	5,844,089
DARE	99,649	93,959	106,168
Youth Services	100,823	111,973	115,702
Bike Patrol	2,458	1,845	1,845
Tactical Team	15,796	15,000	16,000
K-9	4,320	5,500	5,495
Drug Court		5,600	10,000
Community Service	232,765	254,905	267,334
Server Training	1,800	6,741	6,804
Grant Funded Activities	243,638	85,275	80,635
	9,659,223	10,270,444	10,849,514
Engineering			
Engineering	1,842,113	2,079,683	2,192,575
City Traffic Signals	83,333	110,000	110,000
MnDOT Traffic Signals	40,279	55,000	55,000
Engineering Street Maintenance	234,868	225,000	275,000
	2,200,593	2,469,683	2,632,575

(Continued)

*Fund Summaries***General Fund****General Fund Expenditures and Other Financing Uses - Continued**

	2017 Actual	2018 Budget	2019 Budget
Fire Department			
Fire Protection	3,779,325	3,974,687	4,192,205
HazMat Training Trailer	2,918	2,500	2,500
ND HazMat	3,031		
Fire Training	172,931	154,560	175,191
Emergency Response Team	315		
Fire Prevention	249,536	289,348	304,656
Emergency Management	2,090	2,522	2,534
Grant Funded Activities	188,499		742
Outdoor Warning Sirens	13,149		
	<u>4,411,794</u>	<u>4,423,617</u>	<u>4,677,828</u>
Public Works Department			
General Government Building	301,003	329,815	325,189
Citywide Facilities	40,840		83,900
Street & Alley	1,576,786	1,902,572	1,907,735
Wheelage Tax Projects	79,000	80,000	80,000
Street Cleaning	138,851	145,180	159,286
Snow & Ice	147,366	226,311	229,301
Traffic Signs	98,844	117,615	123,144
Public Works Facility	218,684	286,234	184,667
	<u>2,601,374</u>	<u>3,087,727</u>	<u>3,093,222</u>
Planning & Neighborhood Services Department			
Planning & Zoning	330,860	268,352	353,459
Planning Grant	27,000		
Community Development	213,484	91,761	
Neighborhood Services	198,424	217,864	157,768
Building Codes	521,992	572,872	616,142
	<u>1,291,760</u>	<u>1,150,849</u>	<u>1,127,369</u>
Total Expenditures and Other Financing Uses	<u>23,583,046</u>	<u>25,053,556</u>	<u>26,300,386</u>

Fund Summaries

Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources (other than special assessments, or major capital projects) that are legally restricted to expenditures for particular purposes.

Revenues generally consist of property taxes as well as intergovernmental revenues. Other revenues include fees and charges, donations and other miscellaneous revenues sources.

Expenditures include wages and employee benefits, supplies, and other charges. Some capital expenditures may be included

Park - account for recreational programs offered to the citizens of Moorhead as well as maintenance of neighborhood parks and park facilities.

Hjemkomst Center - account for programs offered to the citizens of Moorhead at the Heritage Hjemkomst Interpretive Center.

Library - account for expenditures relating to the maintenance of the Lake Agassiz Regional Library facility, and the City's share of the Regional Library System.

Community Development Block Grant - account for Federal Community Development Block Grant entitlements.

Rental Registration - account for the administration of the City's Rental Registration program.

Mass Transit - account for the operation of the City bus system.

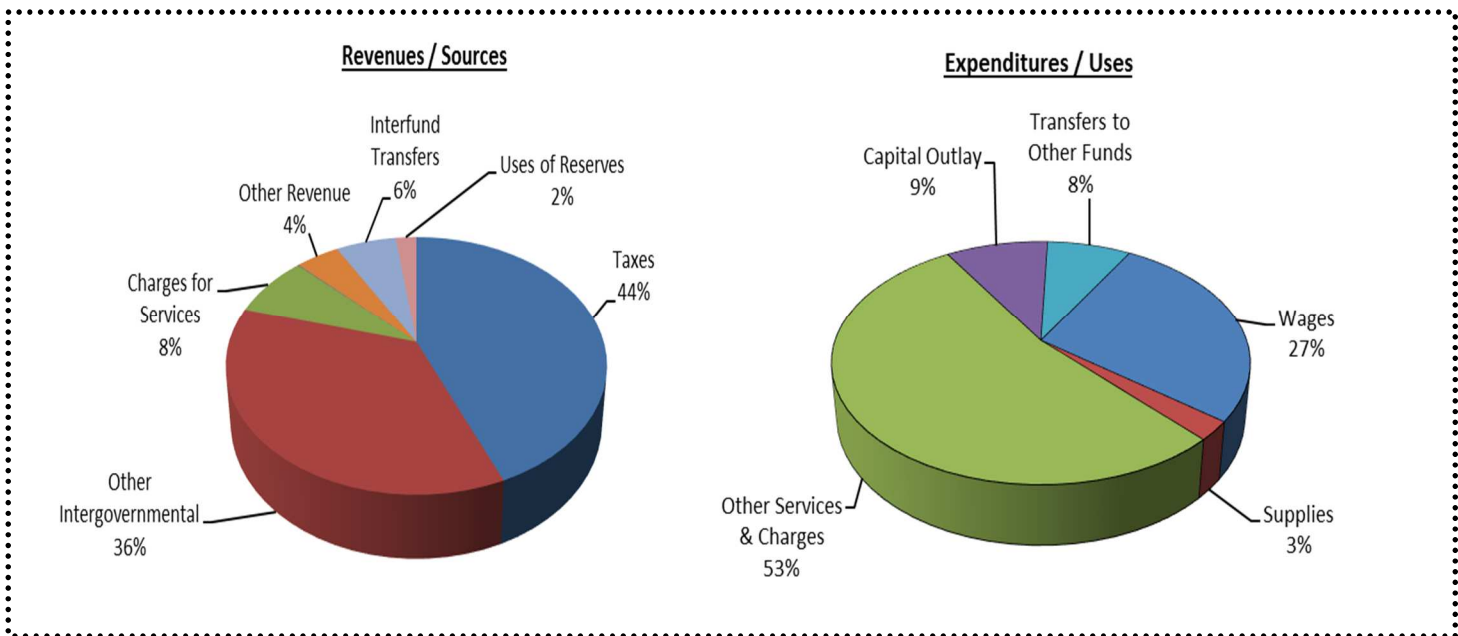
Economic Development - account for marketing and promotional activities relating to commercial and industrial development.

Economic Development Authority Levy – account for commercial marketing land acquisition.

Fund Summaries

Special Revenue Funds

	Park	Hjemkomst Center	Library	Community Development	Rental Registration	Mass Transit	Economic Development	EDA Levy	Total
Revenues / Sources									
Taxes	3,093,167		879,578			149,262		438,000	4,560,007
Other Intergovernmental	1,010	160		222,292	360	3,503,663	150		3,727,635
Charges for Services	189,445	1,800			210,000	416,486	5,590		823,321
Fines & Forfeits					5,500				5,500
Interest	3,000	1,000							4,000
Other Revenue	111,350	119,256	20,000	206,618		3,700			460,924
Interfund Transfers		388,149				150,000	100,000		638,149
Uses of Reserves					141,802			76,035	217,837
Total Revenues / Sources	3,397,972	510,365	899,578	428,910	357,662	4,223,111	105,740	514,035	10,437,373
Expenditures / Uses									
Wages	1,538,399	203,510		138,373	299,221	333,630	78,265	239,000	2,830,398
Supplies	217,354	21,710	3,500	1,325	3,850	4,196	5,080	4,150	261,165
Other Services & Charges	839,070	265,145	896,078	289,212	54,591	2,893,145	22,395	270,885	5,530,521
Capital Outlay						979,000			979,000
Transfers to Other Funds	803,149								803,149
Fund Balance/Equity Reserves		20,000				13,140			33,140
Total Expenditures / Uses	3,397,972	510,365	899,578	428,910	357,662	4,223,111	105,740	514,035	10,437,373



Fund Summaries

Special Revenue Funds

PARK FUND

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Taxes	2,809,484	2,962,888	3,093,167
Other Intergovernmental	631,749	1,010	1,010
Charges for Services	167,582	182,550	189,445
Interest	5,230	3,000	3,000
Other Revenue	142,729	146,800	111,350
Interfund Transfers	91,542		
Total Revenues / Sources	<u>3,848,316</u>	<u>3,296,248</u>	<u>3,397,972</u>
<u>Expenditures / Uses</u>			
Wages	1,289,322	1,474,160	1,538,399
Supplies	183,405	215,199	217,354
Other Services & Charges	849,688	798,892	839,070
Capital Outlay	665,775		
Transfers to Other Funds	802,990	807,997	803,149
Total Expenditures / Uses	<u>3,791,180</u>	<u>3,296,248</u>	<u>3,397,972</u>

HJEMKOMST CENTER

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	160	160	160
Charges for Services	1,743	1,800	1,800
Interest	1,535	1,000	1,000
Other Revenue	122,958	115,856	119,256
Interfund Transfers	389,000	392,997	388,149
Total Revenues / Sources	<u>515,396</u>	<u>511,813</u>	<u>510,365</u>
<u>Expenditures / Uses</u>			
Wages	183,435	201,847	203,510
Supplies	21,257	21,710	21,710
Other Services & Charges	267,878	268,256	265,145
Capital Outlay	8,117		
Fund Balance/Equity Reserves		20,000	20,000
Total Expenditures / Uses	<u>480,687</u>	<u>511,813</u>	<u>510,365</u>

Fund Summaries

Special Revenue Funds

LIBRARY

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Taxes	851,192	869,723	879,578
Other Intergovernmental	12		
Interest	941		
Other Revenue	20,725	20,000	20,000
Total Revenues / Sources	<u>872,870</u>	<u>889,723</u>	<u>899,578</u>
<u>Expenditures / Uses</u>			
Supplies	4,162	3,500	3,500
Other Services & Charges	874,391	886,223	896,078
Total Expenditures / Uses	<u>878,553</u>	<u>889,723</u>	<u>899,578</u>

COMMUNITY DEVELOPMENT

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	246,749	222,292	222,292
Other Revenue	282,810	206,618	206,618
Interfund Transfers	1,056		
Total Revenues / Sources	<u>530,615</u>	<u>428,910</u>	<u>428,910</u>
<u>Expenditures / Uses</u>			
Wages	113,289	113,505	138,373
Supplies	701	1,325	1,325
Other Services & Charges	478,487	314,080	289,212
Total Expenditures / Uses	<u>592,477</u>	<u>428,910</u>	<u>428,910</u>

Fund Summaries

Special Revenue Funds

RENTAL REGISTRATION

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	360	360	360
Charges for Services	200,371	251,000	210,000
Fines & Forfeits	15,730	5,500	5,500
Interest	1,635		
Other Revenue	116		
Interfund Transfers	3,407		
Uses of Reserves		125,309	141,802
Total Revenues / Sources	221,619	382,169	357,662
<u>Expenditures / Uses</u>			
Wages	255,962	313,393	299,221
Supplies	2,888	5,250	3,850
Other Services & Charges	53,400	63,526	54,591
Total Expenditures / Uses	312,250	382,169	357,662

MASS TRANSIT

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Taxes	129,602	149,262	149,262
Other Intergovernmental	3,531,416	2,995,938	3,503,663
Charges for Services	394,806	367,823	416,486
Interest	4,167		
Other Revenue	11,817	3,700	3,700
Interfund Transfers	2,020	102,000	150,000
Total Revenues / Sources	4,073,828	3,618,723	4,223,111
<u>Expenditures / Uses</u>			
Wages	255,481	304,286	333,630
Supplies	4,985	4,291	4,196
Other Services & Charges	2,446,880	2,800,146	2,893,145
Capital Outlay	945,118	510,000	979,000
Fund Balance/Equity Reserves			13,140
Total Expenditures / Uses	3,652,464	3,618,723	4,223,111

*Fund Summaries***Special Revenue Funds****ECONOMIC DEVELOPMENT**

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Taxes	17,682	13,382	
Other Intergovernmental	150	150	150
Charges for Services	7,875	5,590	5,590
Interest	1,067		
Other Revenue	120,097	121,485	
Interfund Transfers	65,808	50,000	100,000
Uses of Reserves		55,069	
Total Revenues / Sources	212,679	245,676	105,740
<u>Expenditures / Uses</u>			
Wages	162,888	152,622	78,265
Supplies	3,667	3,800	5,080
Other Services & Charges	56,742	46,254	22,395
Transfers to Other Funds		43,000	
Total Expenditures / Uses	223,297	245,676	105,740

EDA LEVY

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Taxes	388,221	400,000	438,000
Other Intergovernmental	7		
Interest	6,519		
Other Revenue	78,964		
Interfund Transfers	1,010		
Uses of Reserves			76,035
Total Revenues / Sources	474,721	400,000	514,035
<u>Expenditures / Uses</u>			
Wages	111,145	128,998	239,000
Supplies	2,249		4,150
Other Services & Charges	245,642	271,002	270,885
Total Expenditures / Uses	359,036	400,000	514,035

Fund Summaries

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. In the case of Enterprise Funds, it is anticipated that all amounts required for servicing the debt will be provided from the respective funds' revenues. General Long-Term Debt is financed with revenue from property taxes, special assessments and transfers. The City does not use long-term debt for current operations.

Revenues generally consist of property taxes, tax increments, special assessments and intergovernmental revenues.

Expenditures include bond principal and interest on City bonds as well as fiscal agent fees. The Debt Service Funds in this category do not include debt for Enterprise operations. Enterprise debt is included in the Enterprise Funds budgets.

Tax Increment – account for the accumulation of resources for payment of general obligation bond principal and interest. Tax Increments are received by the City to meet these requirements.

Special Assessment – account for the accumulation of resources for payment of general obligation bond principal and interest. Special assessment collections from benefiting properties and in some instances property taxes are used by the City to meet these requirements.

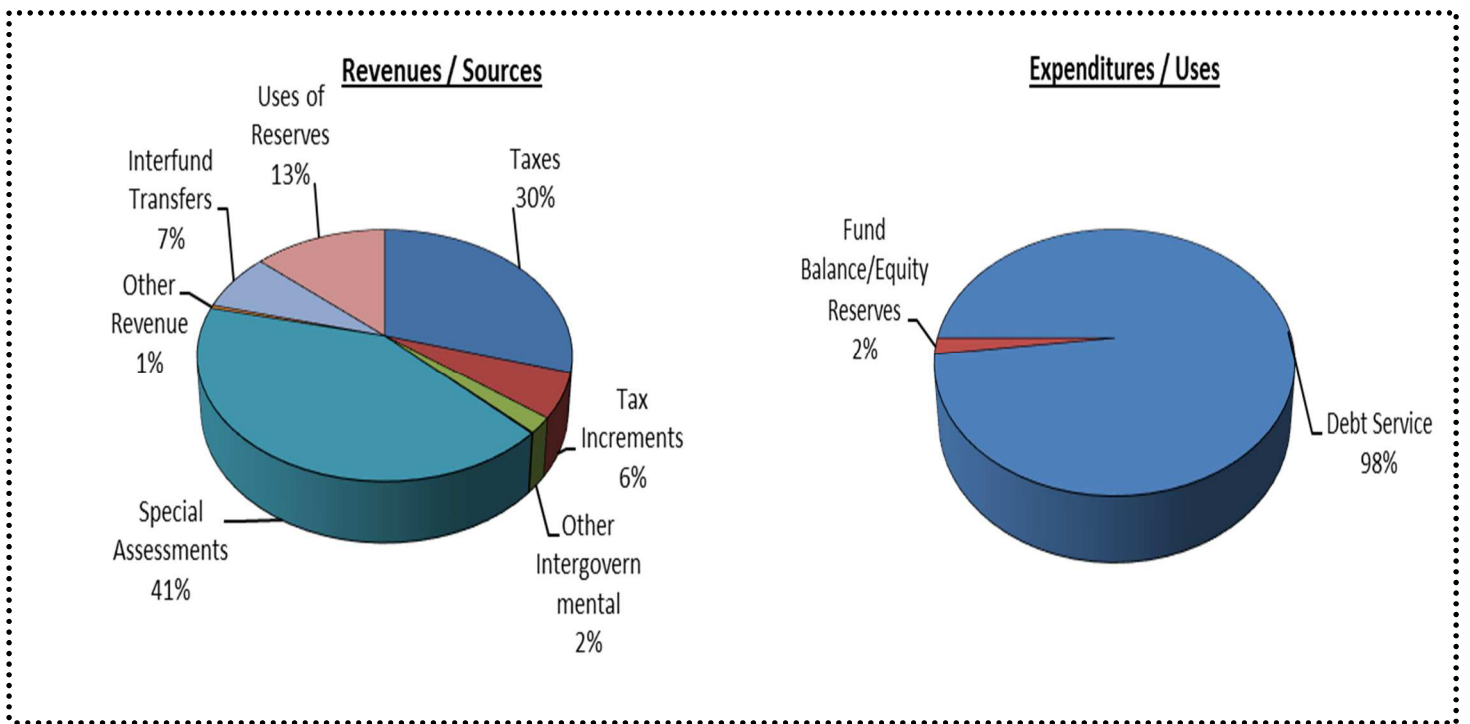
General Obligation Bond - account for the accumulation of resources for payment of general obligation bond principal and interest. Provisions are made annually within the City's general property tax levy and/or intergovernmental revenue to provide sufficient funds to meet these requirements.

Moorhead Youth Hockey Association (MYHA) Ice Arena – account for the accumulation of resources for payment of general obligation bond principal and interest. Payments from the Moorhead Youth Hockey Association are received by the City to meet these requirements.

Fund Summaries

Debt Service Funds

	Tax Increment	Special Assessment	G.O. Bond	Total
Revenues / Sources				
Taxes		5,082,604	102,000	5,184,604
Tax Increments	1,010,049			1,010,049
Other Intergovernmental		351,008		351,008
Interest		21,054		21,054
Special Assessments		7,204,231		7,204,231
Other Revenue		75,487		75,487
Interfund Transfers		1,312,999		1,312,999
Uses of Reserves		2,328,052	60	2,328,112
Total Revenues / Sources	1,010,049	16,375,435	102,060	17,487,544
Expenditures / Uses				
Other Services & Charges	3,221	21,700		24,921
Debt Service	993,792	16,015,593	102,060	17,111,445
Fund Balance/Equity Reserves	13,036	338,142		351,178
Total Expenditures / Uses	1,010,049	16,375,435	102,060	17,487,544



Fund Summaries

Debt Service Funds

TAX INCREMENT

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Tax Increments	1,035,841	1,010,049	1,010,049
Other Intergovernmental	144,426		
Interest	2,356		
Other Revenue	60,822		
Uses of Reserves		157,064	
Total Revenues / Sources	1,243,445	1,167,113	1,010,049
Expenditures / Uses			
Supplies	46		
Other Services & Charges	241,791	3,221	3,221
Capital Outlay	85,627		
Debt Service	907,483	1,125,768	993,792
Fund Balance/Equity Reserves		38,124	13,036
Total Expenditures / Uses	1,234,947	1,167,113	1,010,049

SPECIAL ASSESSMENT

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Taxes	5,028,843	5,058,392	5,082,604
Other Intergovernmental	354,850	416,882	351,008
Charges for Services	6,588		
Interest	253,995	9,976	21,054
Special Assessments	10,481,104	7,068,137	7,204,231
Other Revenue	227,461	27,950	75,487
Bond Proceeds	5,796,798		
Interfund Transfers	1,319,558	1,319,490	1,312,999
Uses of Reserves		2,132,692	2,328,052
Total Revenues / Sources	23,469,197	16,033,519	16,375,435
Expenditures / Uses			
Other Services & Charges	113,596	9,300	21,700
Capital Outlay	72,866		
Debt Service	28,351,554	14,978,580	16,015,593
Transfers to Other Funds	150,000	100,000	
Fund Balance/Equity Reserves		945,639	338,142
Total Expenditures / Uses	28,688,016	16,033,519	16,375,435

Fund Summaries

Debt Service Funds

GENERAL OBLIGATION BOND

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Taxes	101,463	102,000	102,000
Other Intergovernmental	2		
Interest	259		
Uses of Reserves		60	60
Total Revenues / Sources	<u>101,724</u>	<u>102,060</u>	<u>102,060</u>
<u>Expenditures / Uses</u>			
Debt Service	102,057	102,060	102,060
Total Expenditures / Uses	<u>102,057</u>	<u>102,060</u>	<u>102,060</u>

MYHA ICE ARENA

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Revenue	141,072	70,000	
Total Revenues / Sources	<u>141,072</u>	<u>70,000</u>	
<u>Expenditures / Uses</u>			
Other Services & Charges	91	3,100	
Debt Service	74,715	66,900	
Total Expenditures / Uses	<u>74,806</u>	<u>70,000</u>	

Fund Summaries

Capital Projects Fund

Capital Projects Funds are used to account for financial resources to acquire capital assets or construction of non-assessed infrastructure not financed by Enterprise Funds or Internal Service Funds.

Revenues generally consist of property taxes, intergovernmental revenue and Enterprise Fund transfers.

Expenditures include equipment purchases, buildings, land, and street improvements.

Capital Improvement Fund - account for capital outlay related to City buildings, improvements and equipment.

Fund Summaries

Capital Projects Funds

Capital
Improvement

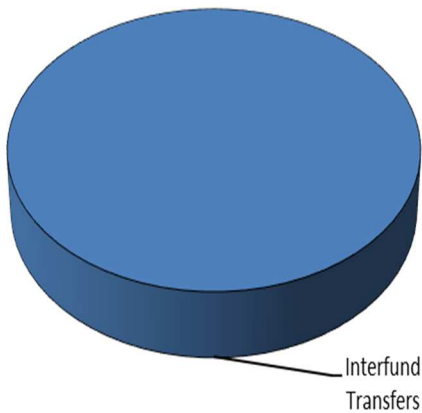
Revenues / Sources

Interfund Transfers	<u>2,449,500</u>
Total Revenues / Sources	<u><u>2,449,500</u></u>

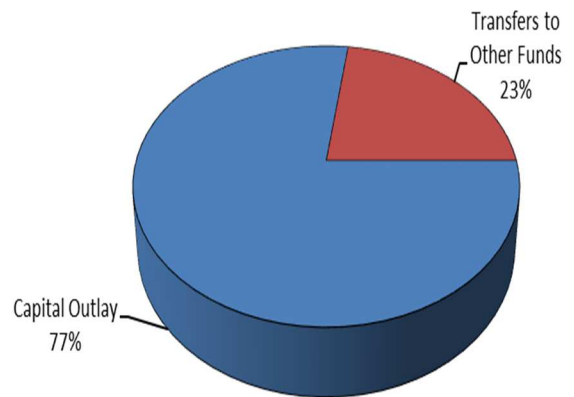
Expenditures / Uses

Capital Outlay	1,890,500
Transfers to Other Funds	<u>559,000</u>
Total Expenditures / Uses	<u><u>2,449,500</u></u>

Revenues / Sources



Expenditures / Uses



Fund Summaries

Capital Projects Fund

CAPITAL IMPROVEMENT			
	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Interest	4,836		
Other Revenue	20,000		
Interfund Transfers	2,094,696	2,069,000	2,449,500
Total Revenues / Sources	2,119,532	2,069,000	2,449,500
<u>Expenditures / Uses</u>			
Supplies	149,629	78,500	
Other Services & Charges	284,088	420,800	
Capital Outlay	624,166	807,700	1,890,500
Transfers to Other Funds	526,000	762,000	559,000
Total Expenditures / Uses	1,583,883	2,069,000	2,449,500

Fund Summaries

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Revenues are derived primarily from service charges.

Expenditures include wages and employee benefits, supplies, other charges and capital outlay.

Storm Water - account for the operation and maintenance of the City's storm water pumping stations, ditches and water retention system.

Wastewater Treatment - account for the operations and maintenance of the City's wastewater treatment facility, lift stations and collection system.

Sanitation - account for the operation and maintenance of the City's solid waste collection system, compost site and recycling.

Golf Courses - account for the operation and maintenance of the City's two 18 hole Golf Courses.

Sports Center - account for the operation and maintenance of the City's recreation and indoor hockey facility.

Forestry - account for the operation of shade tree and diseased tree control activities.

Pest Control - account for the operation of mosquito abatement, animal control and right-of-way maintenance.

Airport - account for the operation and maintenance of the City's airport facility.

Street Light Utility - account for the operation and maintenance of the City's street light utility.

Fund Summaries

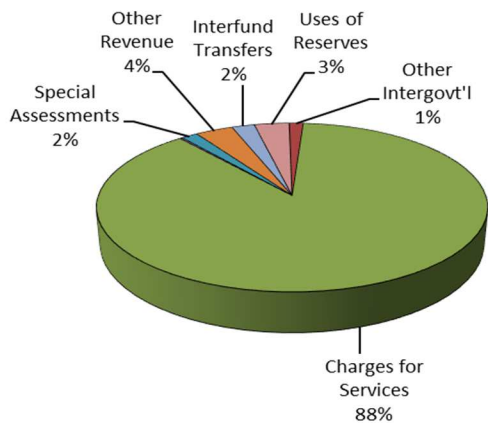
Enterprise Funds

	Storm Water	Wastewater Treatment	Sanitation	Golf Courses	Sports Center	Forestry	Pest Control	Airport	Street Light Utility	Total
Revenues / Sources										
Licenses & Permits							5,050			5,050
Other Intergov't'l	55,210	1,420	201,440	840	330	540	180	28,732		288,692
Charges for Services	2,739,819	8,435,350	4,445,820	1,172,115	129,200	906,720	672,280		822,000	19,323,304
Interest	1,500	20,000	5,000	28,000		2,000	200			56,700
Special Assessments		342,600								342,600
Other Revenue		42,440	67,750	111,550	486,290	500	415	78,800		787,745
Interfund Transfers				473,250						473,250
Uses of Reserves		313,484	88,583		198,643	45,013	63,488		16,440	725,651
Total Revenues / Sources	2,796,529	9,155,294	4,808,593	1,785,755	814,463	954,773	741,613	107,532	838,440	22,002,992

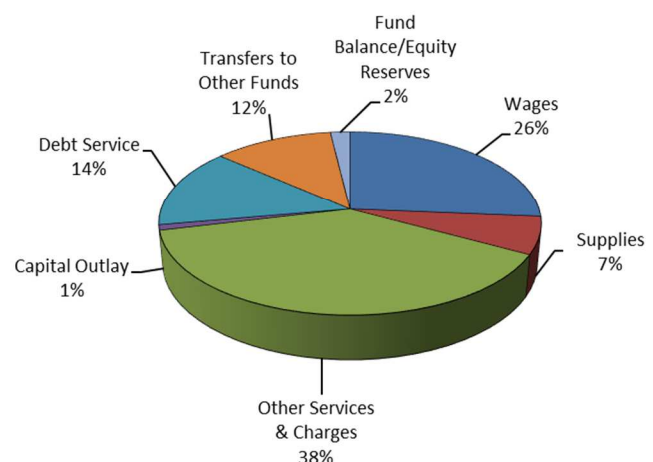
Expenditures / Uses

Wages	237,962	1,650,868	1,773,117	872,970	365,232	646,614	239,161			5,785,924
Supplies	16,900	648,275	346,050	192,129	75,850	98,575	55,750	7,625		1,441,154
Other Services & Charges	1,153,974	2,885,128	2,096,216	584,597	373,381	145,884	339,142	99,907	780,900	8,459,129
Capital Outlay	122,600	88,000								210,600
Debt Service		3,108,133								3,108,133
Transfers to Other Funds	977,969	774,890	593,210			63,700	107,560		57,540	2,574,869
Fund Balance/Equity Reserves	287,124			136,059						423,183
Total Expenditures / Uses	2,796,529	9,155,294	4,808,593	1,785,755	814,463	954,773	741,613	107,532	838,440	22,002,992

Revenues / Sources



Expenditures / Uses



Fund Summaries

Enterprise Funds

STORM WATER

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	168,372	55,210	55,210
Charges for Services	2,679,060	2,672,555	2,739,819
Interest	9,283	2,061	1,500
Other Revenue	751		
Interfund Transfers	1,010		
Uses of Reserves		587,778	
Total Revenues / Sources	2,858,476	3,317,604	2,796,529
<u>Expenditures / Uses</u>			
Wages	181,420	225,746	237,962
Supplies	13,849	16,900	16,900
Other Services & Charges	1,213,858	1,189,518	1,153,974
Capital Outlay		1,080,000	122,600
Transfers to Other Funds	807,815	805,440	977,969
Fund Balance/Equity Reserves			287,124
Total Expenditures / Uses	2,216,942	3,317,604	2,796,529

WASTEWATER TREATMENT

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	1,420	3,870	1,420
Charges for Services	8,012,910	8,227,660	8,435,350
Interest	32,964	20,000	20,000
Special Assessments	349,650	314,597	342,600
Other Revenue	53,754	39,440	42,440
Interfund Transfers	16,160		
Uses of Reserves		1,523,430	313,484
Total Revenues / Sources	8,466,858	10,128,997	9,155,294
<u>Expenditures / Uses</u>			
Wages	1,447,882	1,568,595	1,650,868
Supplies	539,635	648,275	648,275
Other Services & Charges	3,336,151	4,461,597	2,885,128
Capital Outlay		100,000	88,000
Debt Service	786,465	2,756,130	3,108,133
Transfers to Other Funds	582,668	594,400	774,890
Total Expenditures / Uses	6,692,801	10,128,997	9,155,294

*Fund Summaries***Enterprise Funds****SANITATION**

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	472,250	201,440	201,440
Charges for Services	4,380,898	4,235,820	4,445,820
Interest	8,252	3,350	5,000
Other Revenue	74,143	83,000	67,750
Interfund Transfers	16,867		
Uses of Reserves		40,892	88,583
Total Revenues / Sources	<u>4,952,410</u>	<u>4,564,502</u>	<u>4,808,593</u>
Expenditures / Uses			
Wages	1,537,717	1,665,107	1,773,117
Supplies	1,069,743	331,050	346,050
Other Services & Charges	2,305,362	2,089,295	2,096,216
Transfers to Other Funds	1,145,893	479,050	593,210
Total Expenditures / Uses	<u>6,058,715</u>	<u>4,564,502</u>	<u>4,808,593</u>

GOLF COURSES

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	840	840	840
Charges for Services	1,207,555	1,167,615	1,172,115
Fines & Forfeits	29		
Interest	25,291	28,000	28,000
Other Revenue	105,196	123,150	111,550
Interfund Transfers	629,563	573,250	473,250
Total Revenues / Sources	<u>1,968,474</u>	<u>1,892,855</u>	<u>1,785,755</u>
Expenditures / Uses			
Wages	877,263	828,313	872,970
Supplies	175,679	192,729	192,129
Other Services & Charges	645,492	583,227	584,597
Debt Service	425		
Fund Balance/Equity Reserves		288,586	136,059
Total Expenditures / Uses	<u>1,698,859</u>	<u>1,892,855</u>	<u>1,785,755</u>

Fund Summaries

Enterprise Funds

SPORTS CENTER

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	330	330	330
Charges for Services	136,713	122,700	129,200
Interest	8,107		
Other Revenue	364,245	454,920	486,290
Interfund Transfers	2,778		
Uses of Reserves		216,025	198,643
Total Revenues / Sources	512,173	793,975	814,463
Expenditures / Uses			
Wages	320,675	356,194	365,232
Supplies	66,923	77,350	75,850
Other Services & Charges	690,721	360,431	373,381
Total Expenditures / Uses	1,078,319	793,975	814,463

FORESTRY

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	540	540	540
Charges for Services	870,318	856,000	906,720
Fines & Forfeits	2,100		
Interest	2,143		2,000
Other Revenue	654	2,500	500
Interfund Transfers	3,131		
Uses of Reserves		79,359	45,013
Total Revenues / Sources	878,886	938,399	954,773
Expenditures / Uses			
Wages	534,108	645,538	646,614
Supplies	96,607	103,575	98,575
Other Services & Charges	204,866	146,386	145,884
Transfers to Other Funds	43,761	42,900	63,700
Total Expenditures / Uses	879,342	938,399	954,773

Fund Summaries

Enterprise Funds

ANIMAL CONTROL

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Licenses & Permits	5,486	4,500	5,050
Charges for Services	110,865	107,600	110,000
Uses of Reserves		4,085	3,657
Total Revenues / Sources	<u>116,351</u>	<u>116,185</u>	<u>118,707</u>
Expenditures / Uses			
Supplies	40		
Other Services & Charges	51,896	50,585	50,587
Transfers to Other Funds	65,818	65,600	68,120
Total Expenditures / Uses	<u>117,754</u>	<u>116,185</u>	<u>118,707</u>

RIGHT-OF-WAY MAINTENANCE

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	180	180	180
Charges for Services	342,762	336,000	345,000
Interest	1,153		
Other Revenue	220	415	415
Interfund Transfers	50		
Uses of Reserves		6,828	42,323
Total Revenues / Sources	<u>344,365</u>	<u>343,423</u>	<u>387,918</u>
Expenditures / Uses			
Wages	242,004	192,942	227,786
Supplies	45,402	54,500	54,500
Other Services & Charges	109,920	79,181	81,452
Transfers to Other Funds	17,207	16,800	24,180
Total Expenditures / Uses	<u>414,533</u>	<u>343,423</u>	<u>387,918</u>

*Fund Summaries***Enterprise Funds****MOSQUITO CONTROL**

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental			
Charges for Services	241,921	240,000	217,280
Interest	1,528	200	200
Other Revenue	14		
Interfund Transfers	50		
Uses of Reserves			17,508
Total Revenues / Sources	<u>243,513</u>	<u>240,200</u>	<u>234,988</u>
Expenditures / Uses			
Wages	10,141	10,672	11,375
Supplies	1,240		1,250
Other Services & Charges	154,724	202,098	207,103
Transfers to Other Funds	12,173	12,000	15,260
Fund Balance/Equity Reserves		15,430	
Total Expenditures / Uses	<u>178,278</u>	<u>240,200</u>	<u>234,988</u>

AIRPORT

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	851,513	28,732	28,732
Fines & Forfeits	690		
Interest	268		
Other Revenue	70,464	80,500	78,800
Total Revenues / Sources	<u>922,935</u>	<u>109,232</u>	<u>107,532</u>
Expenditures / Uses			
Supplies	4,826	9,200	7,625
Other Services & Charges	473,392	99,036	99,907
Fund Balance/Equity Reserves		996	
Total Expenditures / Uses	<u>478,218</u>	<u>109,232</u>	<u>107,532</u>

Fund Summaries

Enterprise Funds

STREET LIGHT UTILITY

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Charges for Services	813,626	815,000	822,000
Interest	364		
Other Revenue	2		
Uses of Reserves			16,440
Total Revenues / Sources	813,992	815,000	838,440
<u>Expenditures / Uses</u>			
Other Services & Charges	748,809	769,569	780,900
Transfers to Other Funds	40,700	40,750	57,540
Fund Balance/Equity Reserves		4,681	-
Total Expenditures / Uses	789,509	815,000	838,440

Fund Summaries

Internal Service Funds

Internal Service Funds are used to account for the financing of services provided to other departments or agencies of the City, on a cost-reimbursement basis.

Revenues consist of equipment rents and service charges collected from other departments.

Expenditures include wages and employee benefits, supplies, other charges and equipment replacement purchases.

Information Technology - account for the accumulation and allocation of costs associated with electronic data processing.

Vehicles & Equipment - account for the rental of motor vehicles and maintenance equipment to other departments.

Central Maintenance Shop - account for the repair and maintenance of fleet vehicles and bulk motor fuel sales to other departments.

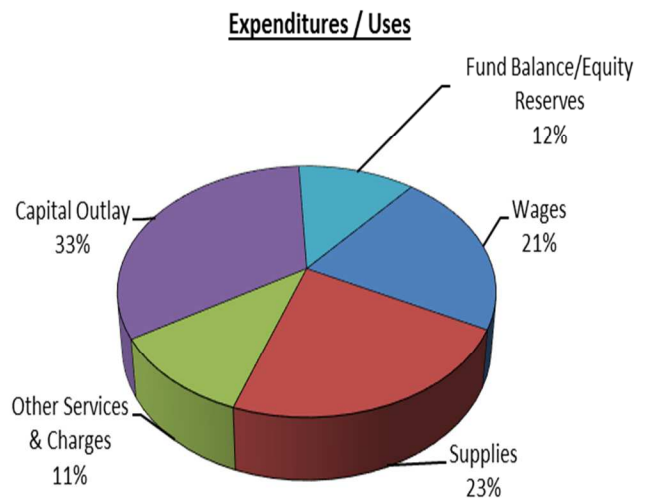
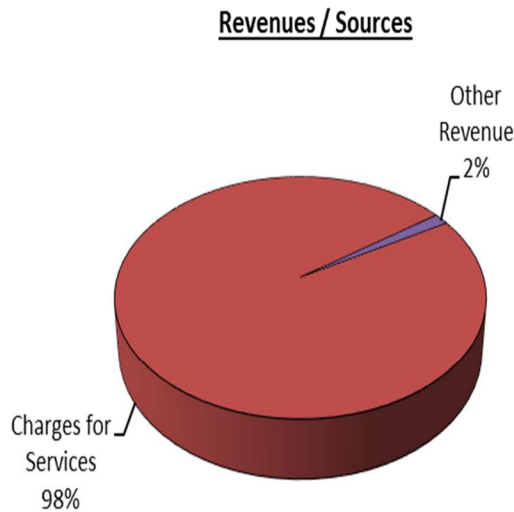
Radio & Communications - account for the accumulation and allocation of costs associated with mobile communications.

Fund Summaries

Internal Service Funds

	Information Technology	Vehicles & Equipment	Central Mtce Shop	Radio Communications	Total
<u>Revenues / Sources</u>					
Other Intergovernmental	680				680
Charges for Services	1,332,640	1,823,343	1,489,280	356,048	5,001,311
Interest				500	500
Other Revenue	270	75,000			75,270
Total Revenues / Sources	1,333,590	1,898,343	1,489,280	356,548	5,077,761

<u>Expenditures / Uses</u>					
Wages	727,181	28,000	338,853		1,094,034
Supplies	19,100	500	1,120,905	8,000	1,148,505
Other Services & Charges	391,864	39,000	29,522	92,797	553,183
Capital Outlay	195,445	1,282,076		200,000	1,677,521
Fund Balance/Equity Reserves		548,767		55,751	604,518
Total Expenditures / Uses	1,333,590	1,898,343	1,489,280	356,548	5,077,761



*Fund Summaries***Internal Service Funds****INFORMATION TECHNOLOGY**

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	680	680	680
Charges for Services	1,267,234	1,306,300	1,332,640
Interest	1,288		
Other Revenue	1,333	1,250	270
Interfund Transfers	6,060		
Uses of Reserves		120,868	
Total Revenues / Sources	<u>1,276,595</u>	<u>1,429,098</u>	<u>1,333,590</u>
Expenditures / Uses			
Wages	670,751	682,766	727,181
Supplies	14,690	19,100	19,100
Other Services & Charges	636,678	397,232	391,864
Capital Outlay		330,000	195,445
Transfers to Other Funds	21,444		
Total Expenditures / Uses	<u>1,343,563</u>	<u>1,429,098</u>	<u>1,333,590</u>

VEHICLES & EQUIPMENT

	2017 Actual	2018 Budget	2019 Budget
Revenues / Sources			
Other Intergovernmental	68,000		
Charges for Services	1,689,739	1,766,000	1,823,343
Interest	12,538		
Other Revenue	202,544	100,000	75,000
Interfund Transfers	660,000		
Uses of Reserves		53,500	
Total Revenues / Sources	<u>2,632,821</u>	<u>1,919,500</u>	<u>1,898,343</u>
Expenditures / Uses			
Wages			28,000
Supplies	1,743	500	500
Other Services & Charges	2,037,710	39,000	39,000
Capital Outlay		1,880,000	1,282,076
Fund Balance/Equity Reserves			548,767
Total Expenditures / Uses	<u>2,039,453</u>	<u>1,919,500</u>	<u>1,898,343</u>

Fund Summaries

Internal Service Funds

CENTRAL MAINTENANCE SHOP

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Other Intergovernmental	150	150	
Charges for Services	1,089,593	1,389,764	1,489,280
Other Revenue	393		
Interfund Transfers	2,020		
Total Revenues / Sources	<u>1,092,156</u>	<u>1,389,914</u>	<u>1,489,280</u>
<u>Expenditures / Uses</u>			
Wages	301,931	250,375	338,853
Supplies	1,125,163	1,120,905	1,120,905
Other Services & Charges	25,599	18,634	29,522
Total Expenditures / Uses	<u>1,452,693</u>	<u>1,389,914</u>	<u>1,489,280</u>

RADIO COMMUNICATIONS

	2017 Actual	2018 Budget	2019 Budget
<u>Revenues / Sources</u>			
Charges for Services	329,804	340,506	356,048
Interest	6,989	500	500
Other Revenue	19,296		
Interfund Transfers	1,586		
Total Revenues / Sources	<u>357,675</u>	<u>341,006</u>	<u>356,548</u>
<u>Expenditures / Uses</u>			
Supplies	436	8,000	8,000
Other Services & Charges	281,065	97,833	92,797
Capital Outlay		225,000	200,000
Fund Balance/Equity Reserves		10,173	55,751
Total Expenditures / Uses	<u>281,501</u>	<u>341,006</u>	<u>356,548</u>